

send more people to these surrounding states and they can get the taxes off of those people. Nebraska can go to Iowa and other states, Kansas, and they can buy their beer over there or their liquor, whatever. They can go anyplace. We can drive them out of the state but I would remind you, we are talking about an industry that is hurting right now. In 1981 the revenue from alcohol and spirits was \$894,000 plus dollars, or rather \$929,000. Today it is less than \$895,000. That is a decrease of \$34,000 a year in revenue. Beer revenue is down \$38,000 and you don't think 125 percent increase in the taxes on beer and spirits has anything to do with it? And finally I'd like to say this to my farm Senators. Do you know what beer and alcohol are made out of? You ought to know better than I do, farm products. So you are cutting off your own nose when you start taxing your own products more and more. I'm going to vote against this bill because I don't believe in taxing the taxpayers any more. As Senator Martin Kahle said, those will be the people paying the taxes. I hate to see Falstaff Brewery closing. I hate to see more people unemployed. I know too many little bars in Omaha...

PRESIDENT: One minute.

SENATOR HIGGINS: ...that are just hanging by their fingernails. I don't want to see those people have to go on unemployment compensation and some of them have had to let their employees go. I know a lot of those mom and pop operations and incidentally, they are churchgoers, they go to church every Sunday and they have had to let their waitresses go and now the wife is doing the waiting on tables and now we are paying unemployment compensation to those people. And when the unemployment runs out then we are going to start paying for social services for them. You think this doesn't have an impact? It does. I urge you not to support LB 941 because if we are going to do this to the liquor industry, next year, by golly, I think I am going to equalize the taxes too and start taxing some other industries and we are going to look into those industries and see if they have been taxed in the last three years, three years. Is there something magic about every three years we sock it to them? Thank you for that nice wave,